

Amendments to the Specification:

Please replace the paragraph at page 5, lines 1-5 with the following amended paragraph:

Referring to FIG. 2, a first etching process is performed using the photoresist layer pattern 108 as an etching mask so that portions of the mask layer 106 and the insulating layer 104 are removed sequentially. After the first etching process, a mask layer pattern 107 is formed, and first to third trenches 121, 122, and 123 having a first thickness or depth d1 are formed in the insulating layer 104.

Please replace the paragraph at page 5, lines 11-19 with the following amended paragraph:

Referring to FIG. 4, a second etching process is performed using the photoresist layer pattern 130 and the exposed portions of the mask layer pattern 107 as an etching mask, so that a portion of the exposed insulating layer 104 is removed. After the second etching process, a fourth trench 140 having a second ~~thickness~~ depth d2 ~~thicker~~ deeper than the first ~~thickness~~ depth d1 is formed in the insulating layer 104. Since the first and third trenches 121 and 123 are covered with the photoresist layer pattern 130 during the second etching process, the first and third trenches 121 and 123 are not affected by the second etching process so that the ~~thicknesses~~ depths of the first and third trenches 121 and 123 are maintained to the first ~~thickness~~ depth d1.

Please replace the paragraph at page 5, lines 20-23 with the following amended paragraph:

Referring to FIG. 5, the photoresist layer pattern 130 (refer to FIG. 4) is removed. Thus, the mask layer pattern 107 is exposed, and simultaneously the first and third trenches 121 and 123 of the first ~~thickness~~ depth d1 and the fourth trench 140 of the second ~~thickness~~ depth d2 are exposed.